

Amendments to the Specification

Please amend the title as follows

SEMICONDUCTOR DEVICE ~~AND METHOD FOR MANUFACTURING~~
~~SEMICONDUCTOR DEVICE~~ HAVING HIGH BREAKDOWN VOLTAGE WITHOUT
INCREASED ON RESISTANCE

Please amend the paragraph beginning at page 1, line 4 as follows:

This application is a divisional application of U.S. Patent Application Serial No.
10/118,930, which is based on and incorporates herein by reference Japanese Patent Applications
No. 2001-120163 filed on April 18, 2001.